

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

**FINANCIAL STATEMENTS AND
AUDITOR'S REPORT**

JUNE 30, 2012

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

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Justin J. Scanlan, C.P.A., F.T.C.

A LIMITED LIABILITY COMPANY

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NEW ORLEANS, LOUISIANA 70122

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INDEPENDENT AUDITOR'S REPORT

Board of Directors

Louisiana Foundation Against Sexual Assault, Inc.

We have audited the accompanying statement of financial position of Louisiana Foundation Against Sexual Assault, Inc. (a non-profit corporation) as of June 30, 2012, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Corporation's 2011 financial statements, and in our report dated October 27, 2011, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Foundation Against Sexual Assault, Inc. as of June 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 13, 2012 our consideration of Louisiana Foundation Against Sexual Assault, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is required by the U. S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Justine J. Scanlon, CPA, LLC

New Orleans, Louisiana
November 13, 2012

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2012

ASSETS		MEMORANDM ONLY
		<u>JUNE 30, 2011</u>
Cash	\$ 186,397	\$ 124,063
Receivables		
Grants (Notes A4 and B)	297,438	265,407
Other	<u>4,399</u>	<u>-</u>
	<u>301,837</u>	<u>265,407</u>
Total assets	<u>\$ 488,234</u>	<u>\$ 389,470</u>

LIABILITIES AND NET ASSETS		
Accounts payable and accrued liabilities	<u>\$ 135,467</u>	<u>\$ 74,241</u>
Total liabilities	<u>135,467</u>	<u>74,241</u>
Commitment (Note C)	-	-
Net assets		
Unrestricted	352,767	315,229
Temporarily restricted	<u>-</u>	<u>-</u>
Total net assets	<u>352,767</u>	<u>315,229</u>
Total liabilities and net assets	<u>\$ 488,234</u>	<u>\$ 389,470</u>

The accompanying notes are an integral part of this financial statement.

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

STATEMENT OF ACTIVITIES

For the year ended June 30, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>TOTAL MEMORANDUM ONLY For the year ended June 30, 2011</u>
REVENUE				
Grant appropriations (Note F)	\$ -	\$ 837,486	\$ 837,486	\$ 1,105,188
Contributions	6,040	-	6,040	6,032
Other	43,569	-	43,569	11,876
Net assets released from restrictions	<u>837,486</u>	<u>< 837,486 ></u>	<u>-</u>	<u>-</u>
TOTAL REVENUE	<u>887,095</u>	<u>-</u>	<u>887,095</u>	<u>1,123,096</u>
EXPENSES				
Salaries	194,494	-	194,494	224,315
Fringe benefits	52,425	-	52,425	60,068
Travel	25,302	-	25,302	14,727
Operating services	73,854	-	73,854	48,635
Supplies	13,067	-	13,067	25,462
Professional services	56,558	-	56,558	142,697
Equipment expense	2,475	-	2,475	4,055
Subrecipient costs	393,324	-	393,324	576,044
Other costs	<u>38,058</u>	<u>-</u>	<u>38,058</u>	<u>19,816</u>
TOTAL EXPENSES	<u>849,557</u>	<u>-</u>	<u>849,557</u>	<u>1,115,819</u>
Increase <decrease> in net assets	37,538	-	37,538	7,277
Net assets, beginning of year	<u>315,229</u>	<u>-</u>	<u>315,229</u>	<u>307,952</u>
Net assets, end of year	<u>\$ 352,767</u>	<u>\$ -</u>	<u>\$ 352,767</u>	<u>\$ 315,229</u>

The accompanying notes are an integral part of this financial statement.

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

STATEMENT OF CASH FLOWS

For the year ended June 30, 2012

Increase <decrease> in cash and cash equivalents

Cash flows from operating activities:

Increase in net assets \$ 37,538

Adjustments to reconcile increase in net assets to net
cash provided by in operating activities:

Changes in assets and liabilities:

Increase in grants receivables \$ < 32,031>

Increase in other receivables < 4,399>

Increase in accounts payable and accrued liabilities 61,226 24,796

Net cash provided by operating activities 62,334

Net increase in cash and cash equivalents 62,334

Cash and cash equivalents, beginning of year 124,063

Cash and cash equivalents, end of year \$ 186,397

The accompanying notes are an integral part of this financial statement.

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the corporation's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Nature of Activities

Louisiana Foundation Against Sexual Assault, Inc. is a nonprofit corporation dedicated to eliminating sexual violence, and to easing the suffering of and facilitating the recovery of victims of sexual violence.

2. Financial Statement Presentation

The corporation's financial statements are presented in accordance with requirements established by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 958. Accordingly, the net assets of the corporation are reported in each of the following classes: (a) unrestricted net assets, (b) temporarily restricted net assets, and (c) permanently restricted net assets.

The net assets and changes therein are classified as follows:

Unrestricted Net Assets - Contributions and other revenue and expenses for the general operation of its programs.

Temporarily Restricted Net Assets - Contributions and other revenues specifically authorized by the donor or grantor to be used for specific purposes.

Permanently Restricted Net Assets - Contributions subject to donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled and removed by actions of the Corporation pursuant to those stipulations. There were no permanently restricted net assets.

3. Revenue Recognition

For financial reporting, the corporation recognizes all contributed support as income in the period received. Contributed support is reported as unrestricted or restricted depending on the existence of donor stipulations that limit the use of the support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose of restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as "net assets released from restrictions".

Grant revenue is earned in accordance with approved contracts.

4. Receivables

The corporation considers accounts receivables to be fully collectible since the balance consists primarily of payments due under government contracts. If amounts due become uncollectible, they will be charged to operations when that determination is made.

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

5. Property and Equipment

Louisiana Foundation Against Sexual Assault, Inc. records property acquisitions at cost. Donated assets are recorded at estimated value at the date of donation. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets. There was no depreciation expense for the year ended June 30, 2012.

It is the policy of the corporation to capitalize all property, furniture, and equipment with an acquisition cost in excess of \$5,000.

6. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

7. Cash Equivalents

For purposes of the statement of cash flows, the corporation considers all demand deposits to be cash equivalents.

8. Fair Values of Financial Instruments

The carrying amount of cash and cash equivalent reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

9. Functional Allocation of Expenses

The expenses of providing programs and other activities have been summarized on a functional basis in Note G to the financial statements. Certain of those expenses have been allocated among the program and supporting services benefited based on estimates by management of the costs involved.

10. Subsequent Events

The subsequent events of the organization were evaluated through the date the financial statements were available to be issued (November 13, 2012).

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

11. Memorandum Only – Total Columns

Total columns are captioned “Memorandum Only” to indicate that they are presented only to assist with financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE B – GRANTS RECEIVABLE

Grants receivable at June 30, 2012 consist of the following:

State of Louisiana	
Office of Public Health	\$ 144,779
Department of Children and Family Services	30,000
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	77,454
U. S. Department of Justice	<u>45,205</u>
	<u>\$ 297,438</u>

NOTE C - COMMITMENT

The corporation leases its administrative facility under a month-to-month operating lease. The rental expense for the year ended June 30, 2012 totaled \$13,200.

NOTE D – PENSION PLAN

The corporation established a defined contribution plan covering all full-time employees. The corporation contributes to the plan an amount equal to 7% of the total employee’s compensation. There was no change in the contribution rate from the prior year. The pension expense for the year ended June 30, 2012 totaled \$13,532, which is included in fringe benefit costs in the Statement of Activities

NOTE E – INCOME TAXES

The corporation is exempt from corporate income taxes under Section 501(c)(3) of the Internal Revenue Code.

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2012

NOTE F – SUMMARY OF FUNDING

Louisiana Foundation Against Sexual Assault, Inc.'s funding for grants and contracts consist of the following:

<u>Grants</u>	<u>Period</u>	<u>Grant Award</u>	<u>Revenue Recognized</u>
<u>Governmental</u>			
State of Louisiana Department of Health and Hospitals Office of Public Health	7/1/11-6/30/12	\$ 412,573	\$ 412,080
Louisiana Commission on Law Enforcement and Administration of Criminal Justice Victim Outreach Program	10/1/11-9/30/12 10/1/10-9/30/11	35,000 27,900	20,052 6,779
S.A.N.E. Program	9/1/11-8/31/12 9/1/10-8/31/11	30,273 25,583	22,454 24,797
Sexual Assault Program	4/1/12-3/31/13 4/1/11-3/31/12	181,817 181,885	34,287 147,923
S.T.O.P. Training	4/1/12-5/31/12	10,497	10,237
Statewide V.A.W.A. Conference	11/1/11-2/28/12	7,132	7,132
State of Louisiana Department of Social Services Children's Trust Fund	7/1/11-6/30/12	10,000	10,000
Children's Justice Act	10/1/10-3/31/13	10,000	5,000
U. S. Department of Justice			
Technical Assistance and Training on Sexual Assault Response in Louisiana	9/1/10-8/31/12	117,621	92,531
FY100VW Grants to State Sexual Assault Coalitions, and State Coalition Sexual Assault Service Program Grants	9/1/10-8/31/11	117,986	<u>44,214</u>
Total grant appropriations			<u>\$ 837,486</u>

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2012

NOTE G – FUNCTIONAL EXPENSES

Functional expenses for the year ended June 30, 2012, are as follows:

Program Services	
Rape Prevention and Education	\$ 750,996
Supportive Services	
Management and general	82,188
Fundraising	<u>16,373</u>
	<u>98,561</u>
	<u>\$ 849,557</u>

NOTE H - BOARD OF DIRECTORS COMPENSATION

The board of directors is a voluntary board; therefore, no compensation was paid to any board member during the year ended June 30, 2012.

NOTE I - ECONOMIC DEPENDENCY

Louisiana Foundation Against Sexual Assault, Inc. received the majority of its revenue from funds provided through grants administered by the State of Louisiana. The grant amounts are appropriated each year by the federal and state government. If significant budget cuts are made at the federal and/or state level, the amount of the funds the corporation receives could be reduced significantly and have an adverse impact on its operations. At the time of completion of the examination of the corporation's financial statements, management was not aware of any actions taken that would adversely affect the amount of funds the corporation will receive in the next fiscal year.

The corporation's support through federal grants totaled 94% for the year ended June 30, 2012.

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2012

NOTE J – FAIR VALUES OF FINANCIAL INSTRUMENTS

Statement of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in the FASB ASC 820-10 requires disclosure of the estimated fair value of certain financial instruments and the methods and significant assumptions used to estimate their fair value. Financial instruments within the scope of FASB ASC 820-10 are included in the table below.

<u>Fair Value Measurement of Reporting Date</u>				
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash and cash equivalent	\$ 186,397	\$ 186,397	\$ -	\$ -
Receivables	301,837	301,837	-	-
Accounts payable and accrued liabilities	<u>< 135,467 ></u> <u>\$ 352,767</u>	<u>< 135,467 ></u> <u>\$ 352,767</u>	<u>-</u> <u>\$ -</u>	<u>-</u> <u>\$ -</u>

The assumptions to estimate fair values are as follows:

1. Cash and cash equivalents carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.
2. Receivables and accounts payable and accrued liabilities are carried at amounts that approximate fair value due to their short-term nature and generally negligible credit risk

SUPPLEMENTAL INFORMATION

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2012

	<u>PASS THROUGH GRANTOR NO.</u>	<u>FEDERAL CFDA NUMBER</u>	<u>TOTAL FEDERAL EXPENDITURES</u>	<u>SUBRECIPIENT COSTS</u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through State of Louisiana Department of Health and Hospitals – Office of Public Health:				
Rape Prevention and Education	CFMS# 701387	93.136	\$ 412,080	\$ 225,674
Passed through State of Louisiana Department of Social Services – Office of Community Services				
Children's Justice Grants to States	CFMS# 697493	93.643	<u>5,000</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>417,080</u>	<u>225,674</u>
U. S. DEPARTMENT OF JUSTICE				
Technical Assistance and Training on Sexual Assault Response in Louisiana	-	16.556	92,531	-
OVW FY10 Grants to State Sexual Assault and Domestic Violence Coalitions	-	16.556	44,214	-
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:				
Victim Outreach Program	C10-8-017	16.575	20,052	-
	C09-8-013	16.575	6,779	-
S.A.N.E. Program	C10-8-017	16.575	22,454	-
	C08-8-019	16.575	24,797	-
Sexual Assault Program	M85-8-001	16.017	34,287	34,287
	M84-8-001	16.017	147,923	133,363
Statewide V.A.W.A. Conference	M09-8-038	16.588	7,132	-
S.T.O.P. Training	M09-8-039	16.588	<u>10,237</u>	<u>-</u>
Total U. S. Department of Justice			<u>410,406</u>	<u>167,650</u>
Total Federal Expenditures			<u>\$ 827,486</u>	<u>\$ 393,324</u>

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 2012

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

A. Presentation of Financial Statements

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting. Grant revenues are recorded, for financial reporting purposes, when Louisiana Foundation Against Sexual Assault, Inc. has met the cost of reimbursement or funding qualifications for the respective grants.

B. Non-federal contributions

The matching contribution for the Victim Outreach Program and S.A.N.E. Program totaled \$18,520.

Justin J. Scanlan, C.P.A., F.T.C.

A LIMITED LIABILITY COMPANY

4769 ST. ROCH AVE.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report

Board of Directors
Louisiana Foundation Against Sexual Assault, Inc.

We have audited the financial statements of Louisiana Foundation Against Sexual Assault, Inc. as of and for the year ended June 30, 2012, and have issued our report thereon dated November 13, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Louisiana Foundation Against Sexual Assault, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Foundation Against Sexual Assault, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Louisiana Foundation Against Sexual Assault, Inc.'s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Louisiana Foundation Against Sexual Assault, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance and other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of management, Board of Directors, others within the entity, Louisiana Legislative Auditor, the federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

New Orleans, Louisiana
November 13, 2012

Justin J. Scanlon, CPA, LLC

Justin J. Scanlan, C.P.A., T.T.C.

A LIMITED LIABILITY COMPANY

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TELEPHONE: (504) 288-0050

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Independent Auditor's Report

Board of Directors
Louisiana Foundation Against Sexual Assault, Inc.

Compliance

We have audited the Louisiana Foundation Against Sexual Assault, Inc.'s compliance with the types of compliance requirements described in the "OMB Circular A-133 Compliance Supplement" that could have a direct and material effect on each of Louisiana Foundation Against Sexual Assault, Inc.'s major federal programs for the year ended June 30, 2012. Louisiana Foundation Against Sexual Assault, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Louisiana Foundation Against Sexual Assault, Inc.'s management. Our responsibility is to express an opinion on the Louisiana Foundation Against Sexual Assault, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Louisiana Foundation Against Sexual Assault, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Louisiana Foundation Against Sexual Assault, Inc.'s compliance with those requirements.

In our opinion, Louisiana Foundation Against Sexual Assault, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of Louisiana Foundation Against Sexual Assault, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Louisiana Foundation Against Sexual Assault, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Louisiana Foundation Against Sexual Assault, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of Directors, others within the entity, Louisiana Legislative Auditor, the federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Justin L. Scanlon, CPA, LLC

New Orleans, Louisiana
November 13, 2012

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2012

A. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued

Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported
- Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Type of auditor's report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported
in accordance with Section 510(a) of OMB Circular A-133? yes X no

Identification of major programs:

CFDA Number(s)

93.136

Name of Federal
Program or Cluster

U. S. Department of Health and Human Services:
Passed through the State of Louisiana Department
of Health and Human Hospitals - Office of
Public Health
Rape Prevention and Education

Dollar threshold used to distinguish between type A and B
programs:

\$300,000

Auditee qualified as low-risk auditee?

 X yes no

ADVOCATES FOR SCIENCE AND MATHEMATICS EDUCATION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For the year ended June 30, 2012

B. FINANCIAL STATEMENT FINDINGS

There were no findings related to the financial statements for the year ended June 30, 2012.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no items identified in the course of our testing during the current year required to be reported.

D. STATUS OF PRIOR YEAR AUDIT FINDINGS

There were no prior year audit findings.